

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	<b>:</b>	<b>Chapter 11</b>
	<b>:</b>	
<b>LEHMAN BROTHERS HOLDINGS, INC., et al,</b>	<b>:</b>	<b>Case No. 08-13555 (JMP)</b>
	<b>:</b>	
	<b>:</b>	
<b>Debtors.</b>	<b>:</b>	<b>(Jointly Administered)</b>
-----	<b>X</b>	

**SUPPLEMENTAL CERTIFICATION AND DISCLOSURE STATEMENT OF ANDREW  
H. SHERMAN, ON BEHALF OF SILLS CUMMIS & GROSS P.C.**

I, **ANDREW H. SHERMAN**, of full age, hereby certify as follows:

1. I am a member of the law firm of Sills Cummis & Gross, P.C., located at One Riverfront Plaza, Newark, New Jersey 07102-5400 (the "Firm").
2. The Firm was previously appointed as "ordinary course counsel" to Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above reference chapter 11 cases (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman"), to provide litigation services to the Debtors.
3. In connection with the Firm's appointment as ordinary course counsel as provided above, Jeffrey J. Greenbaum, signed an Affidavit and Disclosure Statement dated March 13, 2009 (the "Original Affidavit"), which was filed with the Court. This Supplemental Certification and Disclosure Statement is filed with the Court to supplement the disclosures made in the Original Affidavit.
4. The Firm has been retained by Alfred H. Siegel, the chapter 11 trustee (the "Trustee") of the jointly administered bankruptcy cases of LBREP/L-SunCal Master I, LLC (the "SunCal Parent Debtor"), and LBREP/L-SunCal McAllister Ranch, LLC, LBREP/L-SunCal McSweeney Farms, LLC, and LBREP/L-SunCal Summerwind Ranch, LLC (collectively, the

“SunCal Subsidiary Debtors” and together with the SunCal Parent Debtor, the “SunCal Master Debtors”), currently pending in the United States Bankruptcy Court, Central District of California, Santa Ana Division, before Judge Erithe A. Smith, to file a motion pursuant to Section 362(d) of title 11 of the United States Code and Rule 4001 of the Federal Rules of Bankruptcy Procedure for an Order Granting Relief from the Automatic Stay (the “Motion”).

5. The SunCal Parent Debtor is a holding company, established to fund the real estate development projects owned by each of its four operating subsidiaries, i.e., the SunCal Subsidiary Debtors and LBREP/L SunCal Patterson Ranch, LLC. The SunCal Parent Debtor is controlled by LBREP Lakeside SC Master I, LLC (“Lehman Lakeside”), which is an affiliate of Lehman Commercial Paper, Inc. (“LCPI”) and a subsidiary of Lehman Bros. Real Estate Partners, LP (“LBREP”). More specifically, Lehman Lakeside is the managing member and ninety percent (90%) equity owner of the SunCal Parent Debtor. The SunCal Parent Debtor’s primary asset, other than cash, is its interests in its operating subsidiaries. The SunCal Parent Debtor is the sole equity member of the SunCal Subsidiary Debtors, each of which, in turn, owns a real property development project bearing the same name (each a “Property” and collectively, the “Properties”). Lehman Commercial Paper, Inc. (“LCPI”) asserts a first priority lien against the Properties and the SunCal Parent Debtor’s cash for the full amount of the loans to the SunCal Parent Debtor. LCPI has also filed claims against the SunCal Master Debtors.

6. The Trustee believes that the SunCal Master Debtors’ estates have claims against LCPI. By the Motion, the Trustee seeks relief from the automatic stay in all applicable Lehman Chapter 11 cases, to the extent necessary, to allow the Trustee to proceed with a sale pursuant to 11 U.S.C. § 363, which will affect the rights and collateral serving as security for certain obligations owing to LCPI, and to file a complaint against LCPI (and others) in the California

Bankruptcy Court to (a) equitably subordinate LCPI's claims and cause the liens securing LCPI's claims to be transferred to the SunCal Master Debtors' bankruptcy estates, (b) avoid LCPI's liens against the SunCal Subsidiary Debtors' real estate development projects as fraudulent transfers and to preserve those liens for the benefit of the estates, (c) avoid other, unperfected liens that may be asserted by LCPI against cash deposits of the SunCal Master Debtors in the possession of third parties, and (d) to liquidate the SunCal Master Debtors' claims for monetary damages against LCPI based on breach of fiduciary duty. The Trustee also intends to assert causes of action against Lehman Lakeside, a non-debtor, to, among other things, recover a \$117,000,000 distribution it received.

7. The Firm's representation of the Trustee is not adverse to the Debtors or the estate with respect to the matters for which the Firm has been retained by the Debtor.

8. I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: June 22, 2010

By: /s/ Andrew H. Sherman  
Andrew H. Sherman